

**Table 6.7. Accounting, Tax Preparation, Bookkeeping, and Payroll Services
(NAICS 5412)—Estimated Sources of Revenue for Employer Firms: 2004**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data. Dollar volume estimates are published in millions of dollars; consequently, results may not be additive. Estimates have been adjusted using results of the 2002 Economic Census]

Item	2004
ACCOUNTING, TAX PREPARATION, BOOKKEEPING, AND PAYROLL SERVICES (NAICS 5412)	
Operating Revenue	
Total	92,884
Sources of Revenue	
Assurance and related services	24,469
Financial auditing services	17,567
Financial statement review	1,257
Other assurance and financial auditing services	5,645
Bookkeeping, compilation, payroll, and taxation services	59,587
General accounting services	4,727
Bookkeeping and compilation services	6,405
Payroll services	25,134
Taxation planning and consulting services	5,924
Tax preparation and representation services for individuals and unincorporated businesses	10,867
Tax preparation and representation services for corporate and other clients	6,531
Other related services	3,585
Computerized accounting system services	643
Management consulting services	2,943
All other operating revenue	5,243
OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS (NAICS 541211)	
Operating Revenue	
Total	50,679
Sources of Revenue	
Assurance and related services	24,023
Financial auditing services	17,189
Financial statement review	1,199
Other assurance and financial auditing services	5,636
Bookkeeping, compilation, payroll, and taxation services	23,529
General accounting services	S
Bookkeeping and compilation services	2,540
Payroll services	S
Taxation planning and consulting services	5,594
Tax preparation and representation services for individuals and unincorporated businesses	6,503
Tax preparation and representation services for corporate and other clients	5,664
Other related services	1,835
Computerized accounting system services	213
Management consulting services	1,622
All other operating revenue	1,293

See footnotes at end of table.

Table 6.7. **Accounting, Tax Preparation, Bookkeeping, and Payroll Services (NAICS 5412)—Estimated Sources of Revenue for Employer Firms: 2004—Con.**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data. Dollar volume estimates are published in millions of dollars; consequently, results may not be additive. Estimates have been adjusted using results of the 2002 Economic Census]

Item	2004
TAX PREPARATION SERVICES (NAICS 541213)	
Operating Revenue	
Total	4,944
Sources of Revenue	
Assurance and related services	S
Financial auditing services	S
Financial statement review	S
Other assurance and financial auditing services	ZZ
Bookkeeping, compilation, payroll, and taxation services	3,907
General accounting services	S
Bookkeeping and compilation services	S
Payroll services	S
Taxation planning and consulting services	S
Tax preparation and representation services for individuals and unincorporated businesses	3,322
Tax preparation and representation services for corporate and other clients	S
Other related services	S
Computerized accounting system services	S
Management consulting services	S
All other operating revenue	947
PAYROLL SERVICES (NAICS 541214)	
Operating Revenue	
Total	25,359
Sources of Revenue	
Assurance and related services	ZZ
Financial auditing services	ZZ
Financial statement review	ZZ
Other assurance and financial auditing services	ZZ
Bookkeeping, compilation, payroll, and taxation services	24,348
General accounting services	289
Bookkeeping and compilation services	S
Payroll services	23,898
Taxation planning and consulting services	ZZ
Tax preparation and representation services for individuals and unincorporated businesses	ZZ
Tax preparation and representation services for corporate and other clients	ZZ
Other related services	S
Computerized accounting system services	ZZ
Management consulting services	S
All other operating revenue	S

See footnotes at end of table.

Table 6.7. **Accounting, Tax Preparation, Bookkeeping, and Payroll Services (NAICS 5412)—Estimated Sources of Revenue for Employer Firms: 2004—Con.**

[Estimates are based on data from the 2004 Service Annual Survey and administrative data. Dollar volume estimates are published in millions of dollars; consequently, results may not be additive. Estimates have been adjusted using results of the 2002 Economic Census]

Item	2004
OTHER ACCOUNTING SERVICES (NAICS 541219)	
Operating Revenue	
Total	11,902
Sources of Revenue	
Assurance and related services	S
Financial auditing services	S
Financial statement review	S
Other assurance and financial auditing services	S
Bookkeeping, compilation, payroll, and taxation services	7,803
General accounting services	1,405
Bookkeeping and compilation services	3,675
Payroll services	999
Taxation planning and consulting services	S
Tax preparation and representation services for individuals and unincorporated businesses	1,042
Tax preparation and representation services for corporate and other clients	524
Other related services	1,155
Computerized accounting system services	S
Management consulting services	732
All other operating revenue	2,540

S Estimate does not meet publication standards because of high sampling variability or poor response quality. Unpublished estimates derived from this table by subtraction are subject to these same limitations and should not be attributed to the U.S. Census Bureau. ZZ Less than .5.

Note: Estimates cover taxable and tax-exempt firms and are not adjusted for price changes. The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html. Appendix A, Table A-6.4 provides estimated measures of sampling variability (coefficients of variation).